



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

July 12, 2010

Aaron Henning, Executive Director
Harambee Youth Training
1142 Hodiamont Avenue
St. Louis, MO 63112

RE: Harambee Youth Training Corporation (#2010-AHC06)

Dear Mr. Henning:

Enclosed is a report of our fiscal monitoring review of the Harambee Youth Training Corporation, a not-for-profit organization, for the period April 1, 2008 through August 31, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Harambee Youth Training Corporation. Fieldwork was completed on May 25, 2010.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Affordable Housing Commission (AHC) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

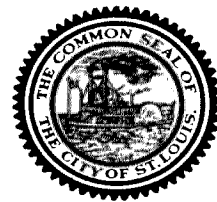
Sincerely,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Angela Morton Conley



CITY OF ST. LOUIS

AFFORDABLE HOUSING COMMISSION (AHC)

**HARAMBEE YOUTH TRAINING CORPORATION
CONTRACT #08-08G**

**FISCAL MONITORING REVIEW
APRIL 1, 2008 THROUGH AUGUST 31, 2008**

PROJECT #2010-AHC06

DATE ISSUED: JULY 12, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
HARAMBEE YOUTH TRAINING CORPORATION
FISCAL MONITORING REVIEW
APRIL 1, 2008 THROUGH AUGUST 31, 2008**

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INTRODUCTION

Background

Contract Name: Harambee Youth Training Corporation

Contract Number: 08-08G

Contract Period: March 1, 2008 through February 28, 2009 (08-08G)

Contract Amount: \$58,000

The contract provided funds from Affordable Housing Commission (AHC) to Harambee Youth Training Corporation (Agency). The purpose is to provide educational stipends for training low-income youth from the City of St. Louis in job skills and work ethics during the summer 2008 Summer Program. In addition, the Agency is to provide assistance to low-income homeowners in the form of tuck pointing during the summer.

Purpose

The purpose of this review was to determine the Agency's compliance with federal, state and local Affordable Housing Commission requirements for the period April 1, 2008 through August 31, 2008 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Affordable Housing Commission (AHC). Evidence was tested supporting the reports the Agency submitted to AHC and other procedures were performed as considered necessary. Fieldwork was completed on May 25, 2010.

Exit Conference

The Agency was informed that the review resulted in no observations and an exit conference was not necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local AHC requirements.

Status of Prior Observations

There were no observations on the report issued July 20, 2007.

Summary of Current Observations

There were no current observations.